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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Public Works DEPARTMENT

G.O. No. 725 W
B.P. No:

Press.
Mis.

Dated 6-03-1883

198 .

W.O.

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Archives I--10,006 I -80.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

No. 37.

READ—the following letter from R. G. MACDONALD, Esq., Acting Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 3rd March 1883, No. 186 W. :—

I have the honor to report that I inspected the office of the Executive Engineer, Coimbatore Division, on the 21st ultimo ; Mr. J. P. Davidson, the Executive Engineer, and V. Ragavendra Charry, the Accountant, were present.

2. The last report by an accounts officer will be found in G.O., No. 2557 W., dated 29th September 1882. In it attention was drawn to a large number of points. These have all been satisfactorily settled with the following exceptions :—

Paragraph 10.—Several of the completion reports are still due.
Paragraph 14.—Stock still in hand.
Paragraph 16.—Register not yet complete as noted below.

3. The division is a large one. The Executive Engineer and five Sub-divisional officers have drawing accounts, and there are four imprest holders, viz. :—

	Rs.
Mr. Vas, Overseer, with	200
Chinnatambi, Supervisor, with	100
Moorugasam Mudaliar, Overseer, with	100
Nadamooney Mudaliar, Overseer, with	25
Total ...	425

The work of the division is carried out almost entirely by contract. There are only three works going on by daily labor. There is practically no stock in the division. There are no manufactures. The Executive Engineer's control over the outlay and the accounts is marked, and the accounts work is in very good order. The Accountant deserves credit for the efficient aid he has rendered to the Executive Engineer.

4. The state of the principal books and records is briefly as follows. The books and records are, as a rule, neat and well kept :—

(1.) *Cash Book.*—In order and to date.
(2.) *Cash Books of Sub-divisional Offices.*—In order and punctually received.
(3.) *Imprest Accounts.*—In order and punctually received.
(4.) *Cash Abstract Book.*—In order and to date.
(5.) *Abstract of Stock Receipts.*—
(6.) *Do. Issues.*—
(7.) *Statement of Stock Receipts, Issues and Balance.*—
} Not necessary and not kept.

(8.) *Stock Abstract Book.*—In order and to date.
(9.) *Stock Register.*—In order and to date.
(10.) *Return of Tools and Plant.*—In order and to date.
(11.) *Ten-day Reports.*— } In order. Only required for a very few works.
(12.) *Works Abstracts.*— }
(13.) *Register of Works.*—In order and to date.
(14.) *Schedule of Miscellaneous Advances.*—In order.
(15.) *Do. Deposits.*—In order.
(16.) *Contractors' Ledger.*—In order and to date.
(17.) *List of Rentable Buildings.*—In order.
(18.) *Return of Paduguy Land.*—In order.
(19.) *List of Buildings and Lands.*—Not yet complete.
(20.) *Rate Book or Schedule.*—Kept.
(21.) *Postal Register.*—Kept.
(22.) *Service Books.*—In order.

5. The adoption of the system of carrying out works by contract and the absence of stock simplify the accounts greatly.

6. The sub-divisions are all sanctioned, and sub-divisional officers send in their accounts promptly.

7. The cash balance is kept low in the sub-divisional chests as well as in the Executive Engineer's chest. It is generally under Rs. 100 in a sub-divisional chest and under Rs. 50 in the Executive Engineer's office. Banking facilities are fully availed of.

8. I was unable to examine the Executive Engineer's pass books with the treasuries of Malabar and South Canara, as they were not in the office, but the pass book of the Coimbatore treasury and of its sub-treasuries was examined and found correct, and the accuracy of the Executive Engineer's treasury balance on the 31st January 1883 was proved.

9. Cheques are now crossed as prescribed in Code, paragraph 1231-A.

10. There is an item of Rs. 526-4-0 claimed as rent from the Mangalore Municipality, which has been long in dispute. The matter ought to be settled without more delay.

11. The few works abstracts that are required in the division are compiled in the divisional office and are in order. The receipts of materials at site and their consumption upon final sub-heads are posted from the ten day reports of officers in charge of works, and the balance is verified now and again. There ought to be in the head office, in support of the entries in the works abstract, an acknowledgment from the officer in charge of the work that he had in his possession at the end of the month materials at site as per the list in the works abstract.

12. The accounts of contractors are all correct, and they are entered in the ledger. Payments are supported by detailed measurements. There are no disputed accounts. It is impossible in such a large division as this to get all the contractors to sign their accounts in the Executive Engineer's ledger, although the few near at hand might be asked to do so; but their balances are duly entered on their certificates above their signatures.

13. The only stock in the division consists of a few articles transferred from the late West Coast Division and valued at Rs. 337. The accounts of it are correctly kept, the quantities are reported to be correct, and the book prices to be fair and reasonable. Steps have been taken to sell it off.

14. The Miscellaneous Advance Account is in a healthy state.

15. The Register of Government buildings is still incomplete, but steps are being taken to complete it.

16. The audit notes on the accounts are still of a length that I should be glad to see reduced, and the Accountant should give his earnest attention to this matter.

17. There are eleven items, with an expenditure of Rs. 1,459, in progress without estimate; these are petty military works. There is an excess of Rs. 408 over one estimate. In three instances no appropriations of funds have been obtained for outlay aggregating Rs. 622, and there is one instance of excess over appropriation of Rs. 407. These irregularities will be all duly rectified.

No. 38.

ORDER—dated 6th March 1883, No. 725 W., Public Works.

Communicated to the Superintending Engineer, Fourth Circle, for the information and guidance of the Executive Engineer, Coimbatore Division.

2. The Superintending Engineer will report on the subject of paragraph 10 of the Examiner's letter.

3. The report is creditable to the Executive Engineer and his Accountant.

(True Extract.)

Major, R.E.,
Under Secy. to Govt., P.W.D.

To the Superintending Engineer, Fourth Circle.
" Examiner, Public Works Accounts.

Exd. C. Howarth.
Spare Copies

GENERAL ACCOUNT.

Govt. of [1883] Madras.

PUBLIC WORKS.

Dated March, 83.

Read. *Read.*

G.O., 6th March 1883, No. 725 W.

MARCH.

Nos. 37-38.

Inspection

Passing orders on the Notes of — of the Examiner, Public Works Accounts, on the Coimbatore Divisional Office.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

No. 228.

READ—the following letter from D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 22nd September 1882, No. 104 W.:—

I have the honor to submit, for information and orders of Government, notes by Mr. Godfrey, Examiner, of his inspection of the Office of the Coimbatore Division.

2. The Executive Engineer's charge has been very considerably extended, and the number of sub-divisional disbursers, both those with drawing accounts and those with imprests, is very large. It will be incumbent upon sub-divisional officers to insist on the regular submission of accounts from their subordinates, and to observe the same regularity in the transmission of their own returns to the divisional office. The assistance given to the Accountant should be really competent assistance, and the persons placed at his disposal should be left with him and not changed about.

ENCLOSURES.

Notes of Inspection by J. F. GODFREY, Esq., Examiner, Public Works Accounts, of the Office of the Executive Engineer, Coimbatore Division, on the 14th September 1882.

The office was last inspected in January 1882.

2. J. P. Davidson, Esq., is the Executive Engineer, and Raghavendra Chetty, the Accountant.

3. Since the date of the last inspection the administrative arrangements of the division have been entirely changed. In consequence of the abolition of the West Coast Division, the South Canara, Cannanore, and Calicut Sub-divisions have been added on to the old Coimbatore Division, which has itself been sub-divided into the Coimbatore and Erode Sub-divisions. Formerly the Executive Engineer was the sole disburser with four imprest holders under him, now each of the five sub-divisional officers has a drawing account, and all, except the Cannanore sub-divisional officer, have imprest holders under them. The following shows the present constitution of the division:—

Sub-Divisions	Sub-Divisional Officers.	Imprest Holder and Amount of Imprest.
South Canara ...	Lieutenant West	Mr. Timothy ... ... Rs. 100
		" Vas ... ... " 200
Cannanore	Sergeant Webb	None.
Calicut	Conductor Nicholson	Sergeant Healy ... ... " 200
Coimbatore ...	Mr. Lafrennis	Mr. Kelly ... ... " 30
		Nadamoony Mudaliar ... " 25
Erode	Mr. Smith, Assistant Engineer.	Chinnathumby Pillay ... " 100
		Moorgesa Mudaliar ... " 100

With the present arrangements the transactions of the divisional office cash-book will be chiefly confined to the record of revenue collections, of transfers of credits to sub-divisions, and of the disbursement of establishment charges.

4. The divisional cash-book is correctly and well kept; and the copies of the sub-divisional cash-books and the imprest accounts are also correctly rendered. The instructions contained in paragraph 4 of the last inspection report have been complied with. The Executive Engineer has given instructions to the sub-divisional officers to send the copies of their cash-books to head-quarters three times a month. It will be very necessary for the Executive Engineer to see, on the occasions of his visits to sub-divisional offices, that the sub-divisional cash-books are correctly kept in every particular.

5. The cheque books were with the Executive Engineer. It is understood that all cheques are crossed before issue, as directed by paragraph 1231 A of the Code.

6. None of the pass-books were in the office. The pass-book of the Coimbatore treasury is received twice a month, and those of the Malabar and South Canara treasuries only once a month, in consequence, it is said, of their great distance from head-quarters. The divisional officer draws on seven treasuries and three branch banks. The sub-divisional officer, Calicut, draws on five, the sub-divisional officers of South Canara and Erode on three each, and the sub-divisional officers of Coimbatore and Cannanore on two each.

7. Work is entirely done by contract in the Coimbatore and Erode sub-divisions, and the Executive Engineer is endeavouring to introduce the system more largely into other three sub-divisions where work is at present done in great part by daily labor.

8. The register of works is up to date and well kept. For the works taken over from the late West Coast Division, extracts were made from the old register of that division, and for these an index has been nearly completed. As this register is kept in some cases by sub-works of a project it will be necessary to open out a summary by sub-heads of work for the preparation of work vouchers. The necessary instructions were given to the accountant. The value of materials at site of works is small.

9. All works abstracts will in future be prepared in the divisional office: and instructions have been given by the Executive Engineer to the sub-divisional officers for the punctual submission of the nominal rolls and ten-day reports.

10. Several completion reports, about thirty in number, for works taken over from the West Coast Division and completed in 1881-82 are due. Necessary action has already been taken by the Executive Engineer for the early submission of these.

11. The balance of miscellaneous advances outstanding was Rs. 412-13-4, all in course of recovery.

12. There are two items of Rs. 100 each at the credit of deposits. These are security deposits and will be lodged in the savings bank.

13. There is an item of Rs. 42-10-0 which has been long outstanding in the stock purchase and sales account of the late West Coast Division and lately transferred to this division for adjustment, which will be effected during the current month.

14. The stock, lately taken over from the West Coast division, consists of—

	Rs.	A.	P.
Small stores	133	12	2
Building materials	100	0	0
Miscellaneous	158	13	8

The building materials are at Vayitri and will, it is expected, be transferred to the Nilgiri division. As there is no limit of reserve stock sanctioned for this division, the stock should be utilized as soon as possible, or if it is not likely to be required, it should be disposed of by sale or transfer, under the Superintending Engineer's order.

15. A complete return has been prepared of all rentable buildings in the present Coimbatore Division. The only item of rent in arrears is that for the Museum building at Mangalore, which is under reference to the Superintending Engineer. Rent is due from May to August 1882. The return of rentable buildings should be printed to save copying work.

16. The register of public buildings in charge of the Executive Engineer is said to be complete for the Coimbatore District, and it will be completed for the Malabar and South Canara Districts on the receipt of the extracts from the register of the late West Coast division which have been sent to the sub-divisional officers for verification.

17. No register has been opened for Padugai land, as the surveys have not been completed. The revenue from this source amounts to over Rs. 1,500 per annum.

18. The following sums due to contractors should be adjusted as soon as possible:—

	Rs.	A.	P.	
Venayaga Mudaliar	164	6	11	due since March 1882.
Ranganawmy Naidu	19	9	9	do. do. do.
Vythialingum Pillay	39	0	0	do. do. April 1882.
Venkatachella Mudaliar	105	11	7	do. do. do.
Venkatarama Chetty	118	0	0	do. do. do.

Also the following on account of works taken over from the west coast division:—

	Rs.	A.	P.	
C. Narayana Chetty	469	2	6	due since March 1882.
Basel Mission Establishment	384	11	10	do. October 1881.
Do.	253	5	4	do. do.
Do.	689	12	3	do. March 1882.
T. Burreed	4	3	6	do. December 1881.

19. The tools and plant return is complete for the Coimbatore Sub-division, and it is expected that it will be completed for the whole division by the 30th instant, when the half-yearly return will be due.

20. The rate book is complete for the Coimbatore district, and information for its completion for the other parts of the division will be obtained from the sub-divisional officers.

21. Service books are said to be complete for all except for one clerk and some lascars in the South Canara and Malabar sub-divisions. These are being completed.

22. In consequence of pressure of work caused by the reorganization of the division, the audit notes for June and July have not been disposed of.

23. The Accountant is intelligent and understands his work, and will, it is hoped, be able to manage the accounts of the now larger and more responsible charge.

No. 229.

ORDER—dated 29th September 1882, No. 2557 W., Public Works.

Communicated to the Superintending Engineer, Fourth Circle, for the information and guidance of the Executive Engineer, Coimbatore Division.

(True Extract.)

(Signed) R. H. SANKEY, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, Fourth Circle.
" Examiner, Public Works Accounts.

Exd. S. T. Austin.
Spare Copies

GENERAL
ACCOUNT

Govt. of 1882 Madras

PUBLIC WORKS.

Dated September 1882.

Read. Read.

G.O. 28th Sept. 1882. No. 2557 W.

SEPTEMBER.

Nos. 128-129.

Divisional Office, Coimbatore.

Notes of Inspection of the — by the Examiner, Public Works Accounts, communicated to the Superintending Engineer, Fourth Circle.

FROM THE EXAMINER P.W.ACCOUNTS,

MADRAS.

TO THE SECRETARY TO GOVERNMENT,

PUBLIC WORKS DEPARTMENT.

NO. MADRAS, 8 MARCH 1883.

SIR,

I HAVE THE HONOUR TO REPORT THAT I INSPECTED THE OFFICE OF THE EXECUTIVE ENGINEER COIMBATORE DIVISION, ON THE 31ST ULTIMO. MR. J. P. DAVIDSON, THE EXECUTIVE ENGINEER, AND V. RAGAVENDRA CHARLY, THE ACCOUNTANT, WERE PRESENT.

2. THE LAST REPORT BY AN ACCOUNTS OFFICER WILL BE FOUND IN G.O. NO. 2557 W. DATED 28TH SEPTEMBER 1882. IN IT ATTENTION WAS DRAWN TO A LARGE NUMBER OF POINTS. THESE HAVE ALL BEEN SATISFACTORILY SETTLED WITH THE FOLLOWING EXCEPTIONS:-

PARA 10. SEVERAL OF THE COMPLETION REPORTS ARE STILL DUE.
PARA 14. STOCK STILL IN HAND.
PARA 16. REGISTER NOT YET COMPLETE AS NOTED BELOW.

3. THE DIVISION IS A LARGE ONE. THE EXECUTIVE ENGINEER AND FIVE SUB DIVISIONAL OFFICERS HAVE DRAWING ACCOUNTS; AND THERE ARE FOUR IMPREST HOLDERS VIZ.

MR. VAS. OVERSEER, WITH	Rs. 200.
CHINNAIAMBI, SUPERVISOR, WITH	Rs. 100.
MOORUGASAM MUDALIAR, OVERSEER, WITH	Rs. 100.
NALAMOONEY MUDALIAR, OVERSEER, WITH	Rs. 25.
	Rs. 425.

THE WORK OF THE DIVISION IS CARRIED OUT ALMOST ENTIRELY BY CONTRACT. THERE ARE ONLY THREE WORKS GOING ON BY DAILY LABOUR. THERE IS PRACTICALLY NO STOCK IN THE DIVISION. THERE ARE NO MANUFACTURES. THE EXECUTIVE ENGINEER'S CONTROL OVER THE OUTLAY AND THE ACCOUNTS IS MARKED; AND THE ACCOUNTS WORK IS IN VERY GOOD ORDER. THE ACCOUNTANT DESERVES CREDIT FOR THE EFFICIENT AID HE HAS RENDERED TO THE EXECUTIVE ENGINEER.

4. THE STATE OF THE PRINCIPAL BOOKS AND RECORDS IS BRIEFLY AS FOLLOWS. THE BOOKS AND RECORDS ARE AS A RULE NEAT AND WELL KEPT.

(1) CASH BOOK.....IN ORDER AND TO DATE.
(2) CASH BOOKS OF SUB DIVISIONAL OFFICES.....IN ORDER & PUNCTUALLY RECEIVED.
(3) IMPREST ACCOUNTS..... DO. DO.
(4) CASH ABSTRACT BOOK.....IN ORDER & TO DATE.
(5) ABSTRACT OF STOCK RECEIPTS.
(6) DO ISSUES...} NOT NECESSARY AND NOT KEPT.
(7) STATEMENT OF STOCK RECEIPTS ISSUES AND BALANCE.
(8) STOCK ABSTRACT BOOK.....IN ORDER & TO DATE.
(9) STOCK REGISTER..... DO.
(10) RETURN OF TOOLS AND PLANT... DO.
(11) TEN DAY REPORTS. ..... IN ORDER. ONLY REQUIRED
(12) WORKS ABSTRACTS..... FOR A VERY FEW WORKS.
(13) REGISTER OF WORKS.....IN ORDER AND TO DATE.
(14) SCHEDULE OF MISCELLANEOUS ADVANCES..... IN ORDER.
(15) DO DEPOSITS..... DO.
(16) CONTRACTORS' LEDGER.....IN ORDER AND TO DATE.
(17) LIST OF RENTABLE BUILDINGS..-IN ORDER.
(18) RETURN OF PADUGAI LAND..... DO
(19) LIST OF BUILDINGS AND LANDS..NOT YET COMPLETE.
(20) RATE BOOK OR SCHEDULE..... KEPT.
(21) POSTAL REGISTER.....KEPT.
(22) SERVICE BOOKS.....IN ORDER.

5. THE ADOPTION OF THE SYSTEM OF CARRYING OUT WORKS

BY

IN ORDER. THE RECEIPTS OF MATERIALS AT SITE AND THEIR CONSUMPTION UPON FINAL SUB HEADS ARE POSTED FROM THE TEN DAY REPORTS OF OFFICERS IN CHARGE OF WORKS, AND THE BALANCE IS VERIFIED NOW AND AGAIN. THERE OUGHT TO BE IN THE HEAD OFFICE IN SUPPORT OF THE ENTRIES IN THE WORKS ABSTRACT, AN ACKNOWLEDGMENT FROM THE OFFICER IN CHARGE OF THE WORK THAT HE HAD IN HIS POSSESSION AT THE END OF THE MONTH MATERIALS AT SITE AS PER THE LIST IN THE WORKS ABSTRACT.

12. THE ACCOUNTS OF CONTRACTORS ARE ALL CORRECT, AND THEY ARE ENTERED IN THE LEDGER. PAYMENTS ARE SUPPORTED BY DETAILED MEASUREMENTS. THERE ARE NO DISPUTED ACCOUNTS. IT IS IMPOSSIBLE IN SUCH A LARGE DIVISION AS THIS TO GET ALL THE CONTRACTORS TO SIGN THEIR ACCOUNTS IN THE EXECUTIVE ENGINEER'S LEDGER ALTHOUGH THE PEN NEAR AT HAND MIGHT BE ASKED TO DO SO; BUT THEIR BALANCES ARE DULY ENTERED ON THEIR CERTIFICATES ABOVE THEIR SIGNATURES.

13. THE ONLY STOCK IN THE DIVISION CONSISTS OF A FEW ARTICLES TRANSFERRED FROM THE LATE WEST COAST DIVISION AND VALUED AT RS.307. THE ACCOUNTS OF IT ARE CORRECTLY KEPT, THE QUANTITIES ARE REPORTED TO BE CORRECT, AND THE BOOK PRICES TO BE FAIR AND REASONABLE. STEPS HAVE BEEN TAKEN TO SELL IT OFF.

14. THE MISCELLANEOUS ADVANCE ACCOUNT IS IN A HEALTHY STATE.

THE

BY CONTRACT, AND THE ABSENCE OF STOCK, SIMPLIFY THE ACCOUNTS GREATLY.

6. THE SUB DIVISIONS ARE ALL SANCTIONED, AND SUB - DIVISIONAL OFFICERS SEND IN THEIR ACCOUNTS PROMPTLY.

7. THE CASH BALANCE IS KEPT LOW IN THE SUB DIVISIONAL CHESTS AS WELL AS IN THE EXECUTIVE ENGINEER'S CHEST. IT IS GENERALLY UNDER RS.100 IN A SUB DIVISIONAL CHEST AND UNDER RS.50 IN THE EXECUTIVE ENGINEER'S OFFICE. FACILITIES ARE FULLY AVAILED OF.

8. I WAS UNABLE TO EXAMINE THE EXECUTIVE ENGINEER'S PASS BOOKS WITH THE TREASURIES OF MALABAR AND SOUTH CANARA AS THEY WERE NOT IN THE OFFICE; BUT THE PASS BOOK OF THE COIMBATORE TREASURY AND OF ITS SUB TREASURIES WAS EXAMINED AND FOUND CORRECT; AND THE ACCURACY OF THE EXECUTIVE ENGINEER'S TREASURY BALANCE ON THE 31ST JANUARY 1933 WAS PROVED .

9. CHEQUES ARE NOW CROSSED AS PRESCRIBED IN CODE PARA 152(A.

10. THERE IS AN ITEM OF RS.326-4-0 CLAIMED AS RENT FROM THE MANGALORE MUNICIPALITY WHICH HAS BEEN LONG IN DISPUTE. THE MATTER OUGHT TO BE SETTLED WITHOUT MORE DELAY.

11. THE FEW WORKS ABSTRACTS THAT ARE REQUIRED IN THE DIVISION ARE COMPILED IN THE DIVISIONAL OFFICE AND ARE

IN

12. THE REGISTER OF GOVERNMENT BUILDINGS IS STILL INCOMPLETE, BUT STEPS ARE BEING TAKEN TO COMPLETE IT.

13. THE AUDIT NOTES ON THE ACCOUNTS ARE STILL OF A LENGTH THAT I SHOULD BE GLAD TO SEE REDUCED, AND THE ACCOUNTANT SHOULD GIVE HIS EARNEST ATTENTION TO THIS MATTER.

14. THERE ARE ELEVEN ITEMS, WITH AN EXPENDITURE OF RS.1,400, IN PROGRESS WITHOUT ESTIMATE, THESE ARE PETTY MILITARY WORKS. THERE IS AN EXCESS OF RS.400 OVER ONE ESTIMATE. IN THREE INSTANCES NO APPROPRIATIONS OF FUNDS HAVE BEEN OBTAINED FOR OUTLAY AGGREGATING RS 692 AND THERE IS ONE INSTANCE OF EXCESS OVER APPROPRIATION OF RS.407. THESE IRREGULARITIES WILL BE ALL DULY RECTIFIED.

I HAVE THE HONOR TO BE,

SIR,

YOUR MOST OBEDIENT SERVANT,

A.G. EXAMINER P.W.ACCOUNTS.

Sent
Rect

No 725 dy 6th March 83

Communicated to
the Supdg Engr Nth
Circle for the information
& guidance of the Sr.
Engr, Coimbatore Divn.

2. The Supdg Engr
will report on the
subject of para 10
of the Ex.o letter.

3. He will look to
Credit taken to the Ex.
Engr this account

S/3

S/3/83

215 of 29 & 2

Dy Chief Engr
Stores Accts

FROM THE EXAMINER P.W.ACCOUNTS,

MADRAS.

TO THE SECRETARY TO GOVERNMENT,

P.W.DEPARTMENT.

NO. 1866

DATED 3 MARCH 1883.

SIR,

REPORT OF AN INSPECTION OF THE OFFICE OF THE EXECUTIVE ENGINEER COIMBATORE DIVISION--- FORWARDS FOR THE ORDERS OF GOVT---

Attested

Asst to Dy

V/9

Govt. of Orissa
Public Works

No. 37-38

Inspection